		FOR OHF USE					

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2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0036376

Facility Name: Manorcare at Elk Grove Village

Address: 1920 Nerge Rd. (Number) Elk Grove Village (City) 60007 (Zip Code)

County: Cook

Telephone Number: (708) 301 - 0550 **Fax #** (708) 301 - 0013

IDPA ID Number: 520886946011

Date of Initial License for Current Owners: 7 / 30 / 90

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL		
	Charitable Corp.		Individual		State		
	Trust		Partnership		County		
IRS Exemption Code		X	Corporation		Other		
			"Sub-S" Corp.				
			Limited Liability Co.				
			Trust				
			Other				

In the event there are further questions about this report, please contact:
Name: Craig Dekany, Reimb. Manager **Telephone Number:** (419) 252 - 5740

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 06 / 01 / 99 to 05 / 31 / 00 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment

Officer or Administrator of Provider	(Signed) _____ (Date)
	(Type or Print Name) Barry Lazarus
	(Title) VP of Reimbursement
Paid Preparer	(Signed) _____ (Date)
	(Print Name and Title)
	(Firm Name & Address)
	(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

DPA 3745 (N-4-99) IL478-2471

Print Previe

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STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	180	Skilled (SNF)	180	65,880	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	180	TOTALS	180	65,880	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,094	1,311	4,996	7,401	8
9	SNF/PED					9
10	ICF	21,287	28,537	4,005	53,829	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,381	29,848	9,001	61,230	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.94%

D. How many bed-hold days during this year were paid by Public Aid?
180 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 07 / 30 / 90

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 22 and days of care provided 4138

Medicare Intermediary Blue Cross of Maryland

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [X]

Tax Year: 12 / 31 / 00 Fiscal Year: 05 / 31 / 00

* All facilities other than governmental must report on the accrual basis.

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IF AN ERROR OCCURS IN LINE 8, 16 OR 28, PLEASE ROUND ALL CELLS IN THE APPLICABLE SECTION TO ZERO DECIMAL PLACES.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	317,953	28,491	6,529	352,973	1,380	354,353	0	354,353			1
2	Food Purchase		237,195		237,195		237,195	(1,267)	235,928			2
3	Housekeeping	159,744	17,490	9,680	186,914		186,914	0	186,914			3
4	Laundry	59,647	26,695		86,342		86,342	(35,887)	50,455			4
5	Heat and Other Utilities			177,707	177,707	16,397	194,104	0	194,104			5
6	Maintenance	49,640	33,044	35,548	118,232		118,232	0	118,232			6
7	Other (specify):*							0				7
8	TOTAL General Services	586,984	342,915	229,464	1,159,363	17,777	1,177,140	(37,154)	1,139,986			8
	B. Health Care and Programs											
9	Medical Director			14,300	14,300		14,300	0	14,300			9
10	Nursing and Medical Records	2,651,808	238,082	5,915	2,895,805	22,582	2,918,387	0	2,918,387			10
10a	Therapy	332,555	12,380	91,714	436,649		436,649	0	436,649			10a
11	Activities	105,145	230	7,093	112,468		112,468	0	112,468			11
12	Social Services	83,032			83,032		83,032	0	83,032			12
13	Nurse Aide Training							0				13
14	Program Transportation							0				14
15	Other (specify):*							0				15
16	TOTAL Health Care and Programs	3,172,540	250,692	119,022	3,542,254	22,582	3,564,836		3,564,836			16
	C. General Administration											
17	Administrative	137,188		363,618	500,806	(77,427)	423,379	0	423,379			17
18	Directors Fees							0				18
19	Professional Services			3,067	3,067	(747)	2,320	(2,320)				19
20	Dues, Fees, Subscriptions & Promotions			102,899	102,899		102,899	(29,626)	73,273			20
21	Clerical & General Office Expenses	290,334	41,432	111,480	443,246		443,246	(56,041)	387,205			21
22	Employee Benefits & Payroll Taxes			706,632	706,632	1,848	708,480	0	708,480			22
23	Inservice Training & Education			5,468	5,468		5,468	0	5,468			23
24	Travel and Seminar			22,814	22,814		22,814	0	22,814			24
25	Other Admin. Staff Transportation							0				25
26	Insurance-Prop.Liab.Malpractice			129,803	129,803		129,803	0	129,803			26
27	Other (specify):*			(1)	(1)		(1)	0	(1)			27
28	TOTAL General Administration	427,522	41,432	1,445,780	1,914,734	(76,326)	1,838,408	(87,987)	1,750,421			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,187,046	635,039	1,794,266	6,616,351	(35,967)	6,580,384	(125,141)	6,455,243			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

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IF AN ERROR OCCURS IN LINE 37 OR 44, PLEASE ROUND ALL CELLS IN THE APPLICABLE SECTION TO ZERO DECIMAL PLACES.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			347,339	347,339	28,311	375,650	0	375,650			30
31	Amortization of Pre-Op. & Org.							0				31
32	Interest			392	392	7,656	8,048	(13,748)	(5,700)			32
33	Real Estate Taxes			496,286	496,286		496,286	0	496,286			33
34	Rent-Facility & Grounds							0				34
35	Rent-Equipment & Vehicles			21,931	21,931		21,931	0	21,931			35
36	Other (specify):*							0				36
37	TOTAL Ownership			865,948	865,948	35,967	901,915	(13,748)	888,167			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation							0				38
39	Ancillary Service Centers		218,626	9,312	227,938		227,938	0	227,938			39
40	Barber and Beauty Shops		25,667		25,667		25,667	0	25,667			40
41	Coffee and Gift Shops							0				41
42	Provider Participation Fee			98,820	98,820		98,820	0	98,820			42
43	Other (specify):*		27,898		27,898		27,898	0	27,898			43
44	PLEASE REMOVE DECIMALS		272,191	108,133	380,324		380,324		#VALUE!			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,187,046	907,230	2,768,347	7,862,623	0	7,862,623	(138,889)	#VALUE!			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

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FOR LINES 1 THRU 28, ENTER ONLY ONE LINE REFERENCE PER ROW. IF SIMILAR ADJUSTMENTS ARE MADE TO MORE THAN ONE LINE, ENTER THE ADDITIONAL ADJUSTMENTS ON LINE 29 OF THIS SCHEDULE AND DETAIL THEM ON PAGE 5A.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 **Report Period Beginning:** 06 / 01 / 99 **Ending:** 05 / 31 / 00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7 In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,267)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,564)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(35,887)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(13,748)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(17,822)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(26,037)	21		16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,250)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,320)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(4,368)	21		24
25	Fund Raising, Advertising and Promotional	(29,626)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (138,889)		$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (138,889)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

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Detail lines 29 and 35 of Page 5 starting in B44. **DO NOT DRAG AND DROP CELLS.**

The amounts in column F will transfer to the Adj. Summary column automatically.
The amounts in the Adj. Summary column are linked to pages Summary A and B.

To Print the Other Adjustments you have entered.

1. Highlight the other adjustments you have entered starting at B44 and continue to your last entry. Be sure the columns highlighted are B thru G.
2. Push the Print Other Adjustments button.

STATE OF ILLINOIS **Page 5A**

Facility Name Manorcare at Elk Grove Village

ID# 0036376

Report Period Beginning: 06 / 01 / 99

Ending: 05 / 31 / 00

Print Other Adjustment

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	Sch V	Adj. Summary
	The information listed in B13 thru G43 is from Page 5.				
1	Day Care	0	0	Line 1	0
2	Other Care for Outpatients	0	0	Line 2	(1,267)
3	Governmental Sponsored Special Programs	0	0	Line 3	0
4	Non-Patient Meals	(1,267)	2	Line 4	(35,887)
5	Telephone, TV & Radio in Resident Rooms	(6,564)	21	Line 5	0
6	Rented Facility Space	0	0	Line 6	0
7	Sale of Supplies to Non-Patients	0	0	Line 7	0
8	Laundry for Non-Patients	(35,887)	4	Line 8	(37,154)
9	Non-Straightline Depreciation	0	0	Line 9	0
10	Interest and Other Investment Income	(13,748)	32	Line 10	0
11	Discounts, Allowances, Rebates & Refunds	0	0	Line 10a	0
12	Non-Working Officer's or Owner's Salary	0	0	Line 11	0
13	Sales Tax	(17,822)	21	Line 12	0
14	Non-Care Related Interest	0	0	Line 13	0
15	Non-Care Related Owner's Transactions	0	0	Line 14	0
16	Personal Expenses (Including Transportation)	(26,037)	21	Line 15	0
17	Non-Care Related Fees	0	0	Line 16	0
18	Fines and Penalties	0	0	Line 17	0
19	Entertainment	0	0	Line 18	0
20	Contributions	(1,250)	21	Line 19	(2,320)
21	Owner or Key-Man Insurance	0	0	Line 20	(29,626)
22	Special Legal Fees & Legal Retainers	(2,320)	19	Line 21	(56,041)
23	Malpractice Insurance for Individuals	0	0	Line 22	0
24	Bad Debt	(4,368)	21	Line 23	0
25	Fund Raising, Advertising and Promotional	(29,626)	20	Line 24	0
26	Income & IL Personal Property ReplacementTaxes	0	0	Line 25	0
27	Nurse Aide Training for Non-Employees	0	0	Line 26	0
28	Yellow Page Advertising	0	0	Line 27	0
29	Non-Paid Workers	0	0	Line 28	(87,987)
30	Donated Goods	0	0	Line 29	(125,141)
31	Amortization Expense	0	0	Line 30	0
32				Line 31	0
33				Line 32	(13,748)
34				Line 33	0
35				Line 34	0
36				Line 35	0
37				Line 36	0
38				Line 37	(13,748)
39				Line 38	0
40				Line 39	0
41				Line 40	0
42				Line 41	0
43				Line 42	0
44				Line 43	0
45				Line 44	0
46				Line 45	(138,889)
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1	2	3	4	5	6	7	9	10	10a	11	12	13	14	15	17	18	19	20	21	22	23	24	25	26	27	30	31	32	33	34	35	36	38	39	40	41	42	43

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET.
IF THESE ARE NOT FOLLOWED, THE FORMULAS WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number Manorcare at Elk Grove Village **#** 0036376 **Report Period Beginning:** 06 / 01 / 99 **Ending:** 05 / 31 / 00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

Print Summary

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,267)	0	0	0	0	0	0	0	0	0	0	(1,267)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(35,887)	0	0	0	0	0	0	0	0	0	0	(35,887)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(37,154)	0	0	0	0	0	0	0	0	0	0	(37,154)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,320)	0	0	0	0	0	0	0	0	0	0	(2,320)	19
20	Fees, Subscriptions & Promotions	(29,626)	0	0	0	0	0	0	0	0	0	0	(29,626)	20
21	Clerical & General Office Expenses	(56,041)	0	0	0	0	0	0	0	0	0	0	(56,041)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(87,987)	0	0	0	0	0	0	0	0	0	0	(87,987)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(125,141)	0	0	0	0	0	0	0	0	0	0	(125,141)	29

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The amounts in the column Q are linked to page 3.

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET.
IF THESE ARE NOT FOLLOWED, THE FORMULAS WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS — Summary B

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

Print Summary

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(13,748)	0	0	0	0	0	0	0	0	0	0	(13,748)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(13,748)	0	0	0	0	0	0	0	0	0	0	(13,748)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(138,889)	0	0	0	0	0	0	0	0	0	0	(138,889)	45

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The amounts in the column Q are linked to page 4.

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS — Page 6

Facility Name & ID Number: Manorcare at Elk Grove Village — # 093675 — Report Period Beginning: 06 / 01 / 99 — Ending: 05 / 31 / 00

VII. RELATED PARTIES

Show Pgs 6A thru 6 | Show Pgs 6E thru 6 | Hide Pgs 6A thru 6

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
ManorCare, Inc.	100	Health Care & Retirement Corporation of America (SEE H/S COST REPORT)	Toledo, OH			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger		4	5 Cost to Related Organization		6	7	8 Difference:	
Schedule V	Line	Item		Amount	Name of Related Organization		Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	SEE	Home Office Allocation	$ 262,638	HS & ManorCare, Inc.		100.00%	$ 262,638	$	1
2	V	PAGE								2
3	V	6								3
4	V									4
5	V									5
6	V	10a	Therapy Management	32,486	Heartland Management Services		100.00%	32,486		6
7	V									7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total			$ 296,164				$ 296,164	$ -	14

Sum_6

* Total must agree with the amount recorded on line 34 of Schedule VI.

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DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The adjustments entered on this page will automatically transfer to the summary pages.

Line 1 Line 2 Line 3 Line 4 Line 5 Line 6 Line 7 Line 9 Line 10 Line 10a Line 11 Line 12 Line 13 Line 14 Line 15 Line 17 Line 18 Line 19 Line 20 Line 21 Line 22 Line 23 Line 24 Line 25 Line 26 Line 27 Line 30 Line 31 Line 32 Line 33 Line 34 Line 35 Line 36 Line 38 Line 39 Line 40 Line 41 Line 42 Line 43

x

STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

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STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 5 / 31 / 00

VIII. ALLOCATION OF INDIRECT COSTS

Show Pgs 8A thru 8 | Show Pgs 8E thru 8 | Hide Pgs 8A thru 8

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: HCR ManorCare, Inc.
Street Address: 333 North Summit St.
City / State / Zip Code: Toledo, OH 43604
Phone Number: (419) 252 - 5500
Fax Number: (419) 254 - 5494

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Accumulated Cost	100,182,693	357 Nurs. Fac.	$ 388,478	$ 221,496	355,962	$ 1,380	1
2	5	Utilities	Accumulated Cost	100,182,693	357 Nurs. Fac.	4,614,666		355,962	16,397	2
3	10	Nursing	Accumulated Cost	100,182,693	357 Nurs. Fac.	6,247,503	4,177,723	355,962	22,198	3
4	17	General & Administrative	Accumulated Cost	100,182,693	357 Nurs. Fac.	80,443,795	26,746,978	355,962	285,827	4
5	22	Employee Benefit	Accumulated Cost	100,182,693	357 Nurs. Fac.	520,233		355,962	1,848	5
6	30	Depreciation	Accumulated Cost	100,182,693	357 Nurs. Fac.	7,968,019		355,962	28,311	6
7	32	Interest	Direct Allocation	1		7,656		1	7,656	7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 100,190,350	$ 31,146,197		$ 363,617	25

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Conv. Sub. Debentures		X	Facility			$ 241,832	$ 241,832			$ 7,656	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7								Interest Income Offset			(13,748)	7
8								Interest Expense Other			392	8
9	TOTAL Facility Related						$ 241,832	$ 241,832			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 241,832	$ 241,832			$	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	$	495,467	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	495,467	2
3. Under or (over) accrual (line 2 minus line 1).	$		3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	$	495,467	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	819	5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ _____ For 19 ____ Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	496,286	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1995	274,820	8
	1996	364,119	9
	1997	379,139	10
	1998	392,788	11
	1999	544,143	12

R/E TAX PAYMENTS
FALL 1999 247,734
SPRING 2000 247,733

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 1999	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 43,334 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1990	$ 853,628	1
2					2
3	TOTALS			$ 853,628	3

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IF AN ERROR OCCURS IN LINE 35, COLUMN 4, PLEASE REMOVE THE TEXT FROM COLUMN 2 OR 3.

Show Pgs 12A & 12 | Show Pgs 12C and 12 | Hide Pgs 12A thru 12

STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	120			1990	$ 5,025,494	$ 162,968		$ 162,968	$	$ 1,317,504	4
5	60			1996	1,836,800						5
6											6
7											7
8											8
	PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3										
9	Current Year Depreciation					125,247		125,247		677,654	9
10				1990	12,954						10
11				1991	41,034						11
12				1992	89,111						12
13				1993	29,775						13
14				1994	18,939						14
15				1995	183,207						15
16	WALLVINYL			1996	19,424						16
17	NURSE STATION			1996	10,505						17
18	FLOORS			1996	18,256						18
19	DOOR/WALL/BED GUARDS			1996	9,907						19
20	STORAGE TANKS			1996	39,970						20
21	CORPORATE OVERHEAD			1996	7,272						21
22	ELECTRIC/LIGHTING			1996	1,937						22
23	CARPET			1996	10,522						23
24	DOOR ALARM			1996	1,041						24
25	INSTALL BASE/HANDRAILS			1996	1,807						25
26	KITCHEN WORK			1996	2,695						26
27	CHAMPION RACK CONVEY.			1996	9,753						27
28	WATER/SEWER			1996	77,879						28
29	REPAIR DRYWALL			1996	646						29
30	PAVING/CONCRETE & PREP			1996	178,390						30
31	LANDSCAPE			1996	6,296						31
32	FENCING			1996	2,399						32
33	STORAGE SHEDS			1996	8,681						33
34	REBUILD NURSES STATION			1996	12,613						34
35	INSTALL TILE & TRIM			1996	14,462						35
36	PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3				$ #VALUE!	$ 288,215		$ 288,215	$	$ 1,995,158	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

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IF AN ERROR OCCURS IN LINE 35, COLUMN 4, PLEASE REMOVE THE TEXT FROM COLUMN 2 OR 3.

Print Page 12

STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3										
9	PAVING/SIDEWALK WORK			1996	16,195						9
10	ELECTRICAL/LIGHTING			1996	3,842						10
11	CARPETING			1996	2,939						11
12	KITCHEN WORK			1996	3,467						12
13	LANDSCAPING			1996	3,000						13
14	PERMITS/PROFESSIONAL FEES			1996	3,468						14
15	CARPENTRY/MILLWORK			1996	4,464						15
16	PLUMBING			1996	15,135						16
17	HVAC			1996	1,932						17
18	DRYWALL/DOORS/FRAMING			1996	3,563						18
19	WALLCOVERINGS/CORNERGUARDS			1997	15,718						19
20	ELECTRICAL/LIGHTING			1997	1,662						20
21	PLUMBING			1997	17,802						21
22	TILE/FLOORING			1997	6,287						22
23	BASE TRIM/HAND RAILS			1997	3,303						23
24	CABINETRY			1997	2,770						24
25	CORPORATE OVERHEAD			1997	10,516						25
26	FACILITY PLAN ALLOC.			1997	5,964						26
27	CARPET			1997	6,512						27
28	SECURITY SYSTEM			1997	11,464						28
29	ROOF WORK			1997	784						29
30	CONTROLLED AIR SYSTEM			1997	45,589						30
31	DEVELOPER COST			1998	1,294						31
32	CARPETING			1998	40,582						32
33	HVAC WORK			1998	4,385						33
34	CORPORATE OVERHEAD			1998	1,651						34
35	GENERAL CONTRACTOR FEES			1998	594						35
36	PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3				$ #VALUE!	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Print Previe

IF AN ERROR OCCURS IN LINE 35, COLUMN 4, PLEASE REMOVE THE TEXT FROM COLUMN 2 OR 3.

Print Page 12

STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3										
9	PLUMBING			1998	1,386						9
10	PAINTING/WALLCOVERING			1998	119						10
11	ELECTRICAL			1998	16,566						11
12	DEVELOPERS			1998	5,519						12
13	FLOORING/CEILING			1998	8,206						13
14	HVAC			1998	735						14
15	DOOR/WINDOW			1998	985						15
16	SIGN			1998	5,931						16
17	CARPENTRY			1998	19,046						17
18	MILLWORK			1998	610						18
19	ELECRICAL			1999	532						19
20	PAVING			1998	21,628						20
21	KEYPAD, TONE BOARD, INSTALLED			1999	1,293						21
22	PLEATED DRAPES W/ TIEBACKS			1999	300						22
23	RENOVATION OF ROOMS			1999	22,585						23
24	FREIGHT			1999	59						24
25	FREIGHT			1999	71						25
26	CEILING & WALL REPAIR			2000	767						26
27	PAINTING			2000	51,397						27
28	WALLCOVERING			2000	6,566						28
29	ELECTRICAL			2000	750						29
30	CEILING/WALL REPAIR RESIDENT ROOM			2000	4,840						30
31	FREIGHT ON WALLCOVERING			1999	169						31
32	FREIGHT ON WALLCOVERING			1999	207						32
33	VINYL WALLCOVERING			1999	781						33
34	RETIREMENTS			2000	(11,358)						34
35											35
36	PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3				$ #VALUE!	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

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STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	$ 1,104,204	$ 59,124	$ 59,124	$		$ 308,381	37
38	Current Year Purchases	51,367						38
39	Fully Depreciated Assets	(592,362)						39
40	Home Office			28,311	28,311			40
41	TOTALS	$ 563,209	$ 59,124	$ 87,435	$ 28,311		$ 308,381	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	N/A			$	$	$	$		$	42
43										43
44										44
45										45
46	TOTALS			$	$	$	$		$	46

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
47	Total Historical Cost	(line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	$ #VALUE!	47
48	Current Book Depreciation	(line 36,col.5 + line 41,col.2 + line 46,col.5)	$ 347,339	48
49	Straight Line Depreciation	(line 36,col.7 + line 41,col.3 + line 46,col.6)	$ 375,650	49 **
50	Adjustments	(line 36,col.8 + line 41,col.4 + line 46,col.7)	$ 28,311	50
51	Accumulated Depreciation	(line 36,col.9 + line 41,col.6 + line 46,col.9)	$ 2,303,539	51

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52	N/A	$	$	$	52
53					53
54					54
55					55
56					56
57	TOTALS	$	$	$	57

G. Construction-in-Progress

	Description	Cost	
58	CIP	$ 1,115,680	58
59			59
60			60
61		$ 1,115,680	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Print Previe

x

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2001	$
13.	/2002	$
14.	/2003	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO
16. Rental Amount for movable equipment: $ 21,931 Description: O2 Concentrator, Wheelchairs, Gerichairs, Elect. Beds, Etc.
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	N/A		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   [ ] YES
   [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service		Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a	4,839	hrs	$ 104,621		$ 40,830	$ 5,659	4,839	$ 151,110	1
2	Licensed Speech and Language Development Therapist	10a	2,525	hrs	83,009		1,947	669	2,525	85,625	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a	5,853	hrs	144,925		18,945	6,052	5,853	169,922	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39		# of prescrpts			29,992	218,571		248,563	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Exceptional Care Program										12
13	Other (specify): Laboratory	39					9,312	55		9,367	13
14	TOTAL				$ 332,555		$ 101,026	$ 231,006	13,217	$ 664,587	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

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STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 05 / 31 / 00 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (138,072)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 272,333)	1,064,311		3
4	Supply Inventory (priced at)	19,404		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,973		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 950,616	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,822,214		13
14	Buildings, at Historical Cost	7,097,755		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	563,210		16
17	Accumulated Depreciation (book methods)	(2,303,539)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): CIP	1,115,680		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 8,295,320	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 9,245,936	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 9,980	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	156,723		30
31	Accrued Taxes Payable (excluding real estate taxes)	34,199		31
32	Accrued Real Estate Taxes(Sch.IX-B)	495,467		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Liabilities	132,433		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 828,802	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 828,802	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 8,417,134	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 9,245,936	$	48

*(See instructions.)

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 4,908,225	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 4,908,225	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,442,931	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,442,931	17
	B. Transfers (Itemize):		
18	INTERDIVISION	2,065,978	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 2,065,978	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 8,417,134	24 *

*** This must agree with page 17, line 47.**

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 10,073,215	1
2	Discounts and Allowances for all Levels	(2,140,927)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,932,288	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,040,308	6
7	Oxygen	(2,867)	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,037,441	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	26,037	12
13	Barber and Beauty Care	33,895	13
14	Non-Patient Meals	1,267	14
15	Telephone, Television and Radio	6,564	15
16	Rental of Facility Space		16
17	Sale of Drugs	195,447	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	22,980	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	35,887	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 322,077	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	13,748	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 13,748	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,305,554	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	$ 1,159,363	31
32	Health Care	3,542,254	32
33	General Administration	1,914,734	33
	B. Capital Expense		
34	Ownership	865,948	34
	C. Ancillary Expense		
35	Special Cost Centers	380,323	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,862,623	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,442,931	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,442,931	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	3,615	4,232	$ 122,511	$ 28.95	1
2	Assistant Director of Nursing					2
3	Registered Nurses	26,967	33,096	670,200	20.25	3
4	Licensed Practical Nurses	22,363	28,073	476,010	16.96	4
5	Nurse Aides & Orderlies	99,569	125,764	1,356,070	10.78	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	6,448	7,373	290,585	39.41	7
8	Rehab/Therapy Aides	2,795	3,216	41,970	13.05	8
9	Activity Director					9
10	Activity Assistants	8,088	8,748	105,145	12.02	10
11	Social Service Workers	5,192	5,432	83,032	15.29	11
12	Dietician	30,634	36,654	317,953	8.67	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	2,232	2,605	49,640	19.06	17
18	Housekeepers	15,351	18,224	159,744	8.77	18
19	Laundry	6,905	8,191	59,647	7.28	19
20	Administrator	1,896	2,080	137,188	65.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,044	23,764	290,334	12.22	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,904	2,636	27,017	10.25	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	255,003	310,088	$ 4,187,046 *	$ 13.50	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	384	10,5	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Administrative		363	17,5	46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 747		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

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STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Kit Keane	Administrator	0.00%	$ 137,188
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 137,188

B. Administrative - Other

Description	Amount
Management Fees	$ 363,618
TOTAL (agree to Schedule V, line 17, col. 3)	$ 363,618
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
	Legal	$ 2,320
	Nursing	384
	Admin	363
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 3,067

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 35,503
Unemployment Compensation Insurance	
FICA Taxes	353,175
Employee Health Insurance	220,377
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Appreciation	210
Retirement Plan Expense	21,218
Other Employee Benefits	82,701
Tuition Program	3,357
EmployeeVaccinations	291
Employee Uniforms	(10,200)
Home Office Allocation	1,848
TOTAL (agree to Schedule V, line 22, col.8)	$ 708,480

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 458
Advertising: Employee Recruitment	62,667
Health Care Worker Background Check	0
(Indicate # of checks performed)	
Dues & Subscriptions	10,148
Advertising	28,525
Public Relations	1,101
Less: Public Relations Expense	(1,101)
Non-allowable advertising	(28,525)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 73,273

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 21,710
In-State Travel	791
Seminar Expense	250
Auto Expense	63
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 22,814

* Attach copy of IMRF notifications

**See instructions.

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

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Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 06 / 01 / 99 Ending: 05 / 31 / 00

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **IHCA 6470**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **NO** If YES, have these costs
been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period?

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **97,985** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **98,820**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **NO** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **NO** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **N/A** Has any meal income been offset against
related costs? **YES** Indicate the amount. $ **1,267**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **YES**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **NO** If YES, please indicate the amount of income earned from such a
program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such
transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.